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(quoting Estate of Sanford v. Comm'r, 308 U.S. 39, 51 (1939)). Accordingly, the stipulation and proposed order (Dkt. #20) received by the Court will remain lodged in the file, but will not be entered.

The parties may, of course, file a motion <u>fully briefing the issue</u> of whether Washington's prejudice rule is saved from preemption <u>under the facts of this case</u>. The parties' stipulation alone, however, fails to articulate the specific Washington rule to be applied and why this rule is saved from ERISA preemption. The case cited by the parties, <u>UNUM Life Ins. Co. of Amer. v. Ward</u>, 526 U.S. 358 (1999) discussed California's notice-prejudice rule. This Court declines, however, to decide whether Washington's prejudice rule is preempted based only on citation to the <u>UNUM</u> case and <u>Kentucky Ass'n of Health Plans, Inc. v. Miller</u>, 538 U.S. 329 (2003), especially since the Supreme Court noted that this issue is "so heavily dependent on analysis of state law." <u>UNUM</u>, 526 U.S. at 368.

For all the foregoing reasons, the Court declines to enter the parties' proposed order (Dkt #20).

DATED this 13th day of February, 2007.

MMS (asuk)
Robert S. Lasnik

United States District Judge

ORDER -2-